

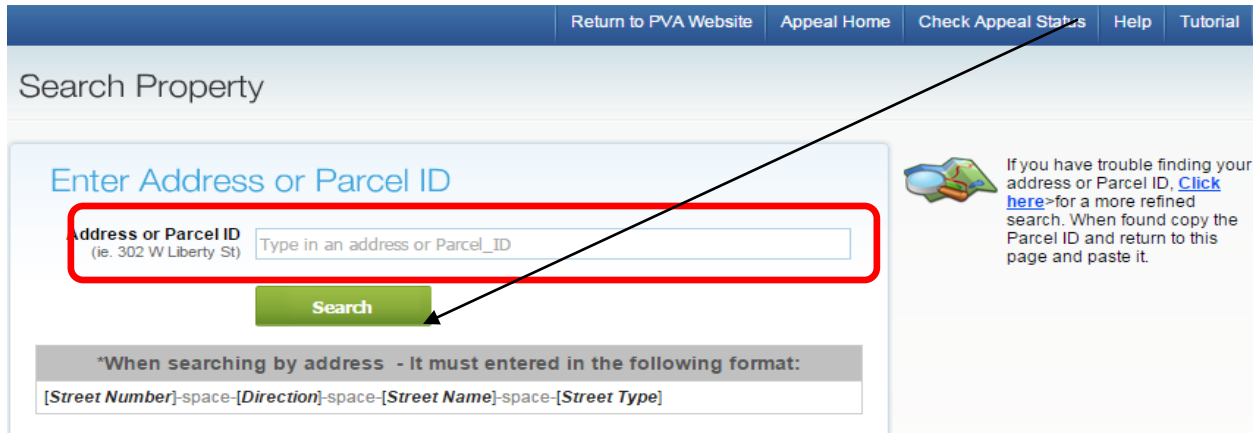
2015 Commercial Assessment Appeal by "Owner"

To start your Appeal click on the Start button.



The screenshot shows the top of the Jefferson County Property Valuation Administrator's website. The header includes the county seal and the administrator's name, Tony Lindauer. A navigation bar contains links: Return to PVA Website, Appeal Home, Check Appeal Status, and Help. The main content area has a 'Start an Appeal' section with a 'Start' button circled in red. To the right is a 'Help & FAQ' section with a 'Help' button.

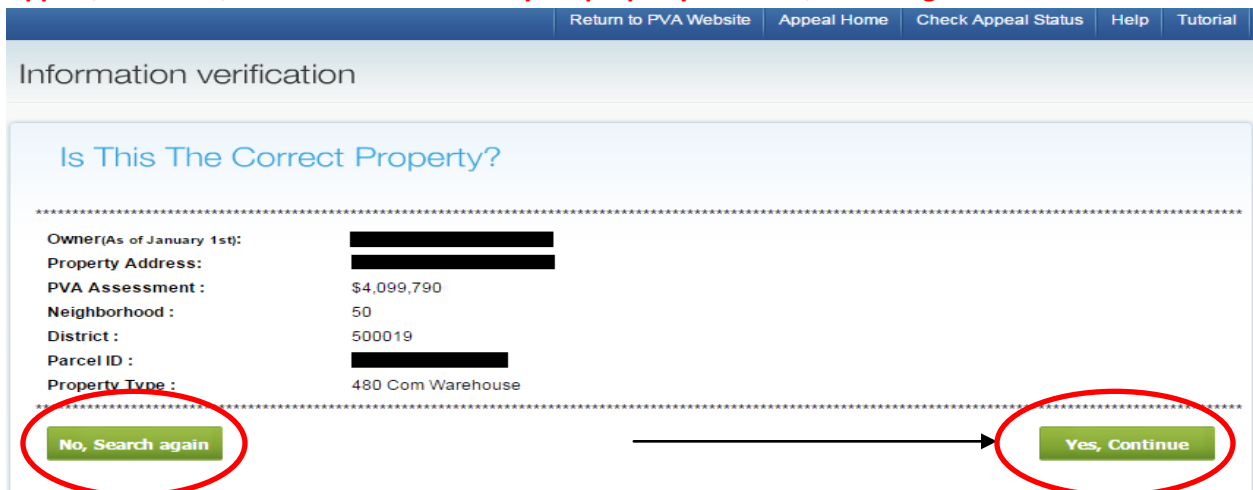
Enter your (12) digit Parcel ID Number or Property Address and then click on the Search button.



The screenshot shows the 'Search Property' page. It features a search box labeled 'Enter Address or Parcel ID' with a red border. Below the box is a green 'Search' button. To the right of the search box is a map icon and a text box explaining that users can refine their search by clicking a link. Below the search box, a note specifies the format for addresses: '[Street Number]-space-[Direction]-space-[Street Name]-space-[Street Type]'. A black arrow points from the 'Search' button to the 'Check Appeal Status' link in the navigation bar.

Information Verification:

If the Ownership information, Property Address and Parcel ID described is the property you plan to Appeal, click "Yes, Continue". If this is not your property click "No, Search again".



The screenshot shows the 'Information verification' page. It displays a table with property details: Owner (As of January 1st), Property Address, PVA Assessment (\$4,099,790), Neighborhood (50), District (500019), Parcel ID, and Property Type (480 Com Warehouse). Below the table are two buttons: 'No, Search again' and 'Yes, Continue', both circled in red. A black arrow points from the 'No, Search again' button to the 'Check Appeal Status' link in the navigation bar.

Before you continue, please read:

The “Commercial Property Assessment” and the “Appeals Process” are described. From this screen you will be able to download and complete the PVA Income-Expense Form and/or Sales Comparison Worksheet. Please complete the appropriate form and save a copy to your computer before you begin your Assessment Appeal. When ready click the “I accept” button.

Commercial Property Assessment

The Property Valuation Administrator's Office (PVA) is responsible for assessing approximately 23,000 commercial properties annually at fair market value.

The assessment date for real property is January 1st. The PVA estimates the fair market value by using reliable valuation methods, guidelines and resources. Three methods are considered when assessing commercial property; the market (or sales) approach, the cost approach and/or the income approach. The best method is applied with the help of a computer assisted mass appraisal (CAMA) system. To support fair market values, various data sources are reviewed and current market data is captured by collecting and analyzing valid sales (fair arms-length transactions), rental rates, expense rates, capitalization rates and construction costs, etc. When the PVA accepts a transfer as a valid sale, the sale price represents the property assessment as of January 1 following the year of sale. Current property characteristics are verified through field inspections and other reliable sources. Annual reviews are conducted in accordance with Kentucky Department of Revenue guidelines. Many factors can influence a change in property assessment from the prior year such as a change in property characteristics, a change in property use, a recent sale, or current market conditions, etc.

Appeals Process

By law (KRS 133.120), property owners (or their authorized representatives) have the right to appeal their assessment each year during the annual open inspection period. A person representing a property owner before the PVA must present written authorization from the property owner which sets forth his or her professional capacity and must disclose to the PVA any personal or private interests he or she may have in the matter, including any contingency fee arrangements. Attorneys are not required to disclose the terms and conditions of any contingency fee arrangement. An authorized representative must be qualified as required by the Kentucky Department of Revenue and submit evidence of such qualification to the PVA Office at the time of online appeal. A list of qualifications approved by the department can be found [here](#).

YOUR ONLINE APPEAL MUST INCLUDE DOCUMENTATION THAT SUPPORTS YOUR OPINION OF VALUE.

Examples of supporting documentation are:

- A full appraisal of your property
- Interior/exterior photos of your property
- Your homeowner's or commercial property owner's insurance policy
- Your listing contract if your property is currently for sale.
- Estimates of repairs
- Original construction costs or costs of additions or improvements to your property
- Documentation of recent comparable sales (not assessments) that are similar to your property in size, condition, location and other characteristics (sales should be within the last 2 years of the current assessment date) ([Download Sales Comparison Form](#)).
- Documentation of land characteristics that support floodplain, environmental contamination, deed restrictions, easements, etc.
- Lease contracts for rental properties
- Income and expense statements for the last 3 complete calendar years for commercial properties. If appealing using income-expense information, the provided income-expense forms **MUST** be completed and uploaded for a valid appeal. Users of Microsoft Excel 2007 or 2010 [click here](#) to download the income-expense form. A tutorial on how to complete the form can be found [here](#). All other Microsoft Excel versions, [click here](#) to download the income-expense form.

SUPPORTING DOCUMENTATION SHOULD BE PREPARED PRIOR TO COMPLETING YOUR ONLINE APPEAL AND CAN BE UPLOADED AT THE APPROPRIATE PAGE WHEN SUBMITTING YOUR APPEAL. Document types which may be uploaded are PDF, image files (preferably JPG), Microsoft Word documents, and Microsoft Excel documents. You may choose to mail your supporting documentation to our office within one business day following submission of your online appeal.

I have read and understand the information provided by the Jefferson County Property Valuation Administrator.

Where to find recent comparable property sales

Recent sales should be within the last 2 years of the current assessment date. The sales search service on the PVA website <http://jeffersonpva.ky.gov> is available to the public free of charge two weeks prior to and during the Open Inspection Period (OIP). The 2015 OIP begins on 5/4/2015 and ends on 5/18/2015 at 4:00 p.m. EDT. You can visit the Customer Service Department of the PVA Office or any branch of the Louisville Free Public Library two weeks prior to and during the OIP to obtain sales from our sales search service at no cost. A fee is required for printouts obtained from our Customer Service Department. Sales may also be obtained from local real estate agents, real estate appraisers, mortgage brokers and newspapers.

I accept

[illegible]

EXHIBIT B: PVA Commercial Sales Comparison Worksheet

Fill out the information below with three comparable sales, including property address, sale date and sale price. Save the Sale Comparison Worksheet when finished. At the end of the appeal, you will be able to upload the worksheet.

| Sales Comparison Worksheet | | | | |
|--|---------------|---------|---------|---------|
| Property Type: | Commercial | | | |
| <p>Use this form if appeal is based on comparable sales. Find Sales of Properties that are</p> <ul style="list-style-type: none">▪ Property Type or Use▪ Total Square Feet or Units▪ Year Built▪ Condition▪ Construction Quality | | | | |
| <p>Where to find comparable sales data:</p> <p>The PVA's sales search tool is available at no cost during the Open Inspection period. Upon expiration of the Open Inspection period, premium level service will be available by subscription or accessible, free of charge, at all branches of The Louisville Free Public Library. Sales information is available at:</p> <div style="border: 1px solid black; padding: 2px; display: inline-block;">http://jeffersonpva.ky.gov/</div> | | | | |
| <p>If your appeal is NOT based on comparable sales, this form is not necessary. If your appeal is based on condition or incorrect features, please provide photos, or other evidence to support your position.</p> | | | | |
| | Your Property | Sale #1 | Sale #2 | Sale #3 |
| Commercial Property Type | | | | |
| Property Address | | | | |
| Parcel ID | | | | |
| Sale Price | | | | |
| Sale Date | | | | |
| Size (SF, Units, Rooms, etc.) | | | | |
| Sale Price / Size | | | | |

Appeal Process:

Read the Property Assessment Appeal Process. When done click on "I accept".

| | | | | |
|---------------------------------------|-----------------------------|-------------------------------------|----------------------|--------------------------|
| Return to PVA Website | Appeal Home | Check Appeal Status | Help | Tutorial |
|---------------------------------------|-----------------------------|-------------------------------------|----------------------|--------------------------|

Appeal Process Parcel ID : XXXXXXXXXX

Property Assessment Appeal Process

Any person receiving compensation to represent a property owner at a conference with the Property Valuation Administrator for a real property assessment shall be an attorney, a certified public accountant, a certified real estate appraiser, a Kentucky licensed real estate broker, an employee of the property owner, or any other individual possessing a professional appraisal designation recognized by the Department of Revenue. A person representing a property owner before the Property Valuation Administrator shall present written authorization from the property owner which sets forth his or her professional capacity and shall disclose to the Property Valuation Administrator any personal or private interests he or she may have in the matter, including any contingency fee arrangements. Provided, however, attorneys shall not be required to disclose the terms and conditions of any contingency fee arrangement. After submitting an appeal, any taxpayer who disagrees with the resulting PVA assessment may appeal that assessment to the Local Board of Assessment Appeals. The taxpayer shall appeal his or her assessment by filing in person or sending a letter or other written petition to the county clerk stating the reasons for appeal, identifying the property for which the appeal is filed, and stating the taxpayer's opinion of the fair cash value of the property. The appeal shall be filed no later than one (1) workday following the conclusion of the inspection period provided for in KRS 133.045.

If you wish to read the KRS statute, it can be found here: <http://www.lrc.ky.gov/KRS/133-00/120.PDF>

By clicking "I accept" below, I certify that I have read the above statement.

I accept

←

Confirm who is appealing:

If you are the Owner, click the Owner tab.

| | | | | |
|---------------------------------------|-----------------------------|-------------------------------------|----------------------|--------------------------|
| Return to PVA Website | Appeal Home | Check Appeal Status | Help | Tutorial |
|---------------------------------------|-----------------------------|-------------------------------------|----------------------|--------------------------|

Confirm who is appealing Parcel ID : XXXXXXXXXX

Conference will be held with?

Owner

←

Authorized Representative with assignment letter
(must be submitted with documentation)

Authorized Power of Attorney

Step 1:

Confirm Ownership and Mailing Address. Add your Daytime Phone and Email.

You have the option to change the current Mailing Address.

When all is correct click "Next"

If the information seen here is not correct please return to "Appeal Home".

[Return to PVA Website](#) [Appeal Home](#) [Check Appeal Status](#) [Help](#) [Tutorial](#)

Commercial Appeal by Owner Parcel ID : [REDACTED]

Step 1
Owner Information

Step 2
Opinion of value

Step 3
Business Use

Step 4
Supporting Comments

Step 5
Supporting Documents

Owner Information

Current Owner [REDACTED]

Mailing Address [REDACTED]

City [REDACTED]

State [REDACTED]

Zip [REDACTED]

Change Mailing Address ☐ I want to change mailing address.

Daytime Phone*
(ie. (502) 000-4515)

Email
(ie. youremail@email.com)

* Denotes required field.

[< Back](#)

[Next >](#)

The page at maps.jeffersonpva.ky.gov says:

Is your Email correct?
owner@aol.com

To agree click - "OK" To change click - "Cancel".

OK

Cancel

Disclaimer : Your appeal is not officially filed until you submit the appeal and you get a confirmation number.

Step 1 (continued):

Mailing Address Change Window if needed.

Click "Next" when done.

Commercial Appeal by Owner Parcel ID : [REDACTED]

Step 1
Owner Information

Step 2
Opinion of value

Step 3
Business Use

Step 4
Supporting Comments

Step 5
Supporting Documents

Owner Information

Current Owner [REDACTED]

Address*
(ie. 302 W Liberty St)

ZipCode*
(ie. 40220)

City*
(ie. Louisville)

State*
(ie. Kentucky)

Address Change* ☐ Permanently ☐ Just for result

Change Mailing Address ☒ I want to change mailing address.

Daytime Phone*
(ie. (502) 000-4515)

Email
(ie. youremail@email.com)

* Denotes required field.

< Back

Next >

Disclaimer • Your appeal is not officially filed until you submit the appeal and you get a confirmation number

Step 2:

Enter your “Opinion of Value” for the property being appealed.

You will see a pop up box that will ask. “Is your opinion of value correct?” If yes, click OK.

When all is correct click “Next”.

The screenshot shows the 'Commercial Appeal by Owner' web form. At the top right, there is a 'Parcel ID' field. Below the title, a progress bar shows five steps: Step 1 (Owner Information), Step 2 (Opinion of value), Step 3 (Business Use), Step 4 (Supporting Comments), and Step 5 (Supporting Documents). Step 2 is highlighted with a red box. The main content area is titled 'Owner's opinion of value'. It contains a text input field labeled 'Opinion of Value*' with the value '\$500,000' entered. Below the input field is a green '< Back' button. To the right of the input field is a green 'Next >' button, which is also circled in red with a black arrow pointing to it. A pop-up box is displayed in the center, containing the text: 'The page at maps.jeffersonpva.ky.gov says: Is your opinion of value correct? \$500,000 To agree click - "OK" To change click - "Cancel"'. At the bottom of the pop-up are 'OK' and 'Cancel' buttons. A yellow banner at the bottom of the form contains the text: 'Disclaimer : Your appeal is not off' on the left and 'nber.' on the right.

Step 3:

Give a brief description of the type of “Business Use” on this property.

This will help in applying the correct approach to value your assessment appeal.

When done click the “Next” button.

[Return to PVA Website](#) [Appeal Home](#) [Check Appeal Status](#) [Help](#) [Tutorial](#)

Commercial Appeal by Owner Parcel ID :

Step 1
Owner Information

Step 2
Opinion of value

Step 3
Business Use

Step 4
Supporting Comments

Step 5
Supporting Documents

Use of the business

Business Use
Character Limit 254

DESCRIBE THE TYPE BUSINESS USE HERE.

< Back

Next >

Disclaimer : Your appeal is not officially filed until you submit the appeal and you get a confirmation number.

Step 4:

Write a statement explaining why you believe the assessment should be changed.

When done click the “Next” button.

[Return to PVA Website](#) [Appeal Home](#) [Check Appeal Status](#) [Help](#) [Tutorial](#)

Commercial Appeal by Owner Parcel ID :

Step 1
Owner Information

Step 2
Opinion of value

Step 3
Business Use

Step 4
Supporting Comments

Step 5
Supporting Documents

Supporting Comments

Supporting Comments
(Note any Other Documentation, Characteristics Differences and Comments that support your Opinion of Value.)

WRITE YOUR REASONING AS TO WHY THE ASSESSMENT SHOULD BE CHANGED AND HOW THE DOCUMENTS PROVIDED WILL SUPPORT YOUR OPINION OF VALUE.

< Back

Next >

Disclaimer : Your appeal is not officially filed until you submit the appeal and you get a confirmation number.

Step 5: Supporting Document (UPLOADS):

Here you have the option to Upload, Mail In / Walk In supporting documentation. Items to upload may be 1) Appraisal, 2) Income, 3) Sales, 4) Pictures and 5) anything else that will support your opinion of value (Other). You may choose to provide No Documentation at this time.

Supporting Document Uploads

Parcel ID : [REDACTED]

Step 1 Owner/Rep. Info. Step 2 Opinion of value Step 3 Property Use/Character. Step 4 Supporting Comments Step 5 Supporting Documents

To download a blank Sales Comparison Worksheet click this link: ([Download Sales Comparison Worksheet](#))

Are you Uploading or Mailing Supporting Documents?*

☒ Upload ☐ Mail In / Walk In ☐ None provided

Select a File Upload Type

- Appraisal
- Income
- Sales
- Pictures
- Comparison Worksheet
- Other

AFTER SELECTING A TYPE, BROWSE TO THE FILE YOU WISH TO UPLOAD.

Next

Step 5 (UPLOADS), continued:

When upload is complete click the “Next” button.

Supporting Document Uploads

Parcel ID : [REDACTED]

Step 1 Owner/Rep. Info. Step 2 Opinion of value Step 3 Property Use/Character. Step 4 Supporting Comments Step 5 Supporting Documents

To download a blank Sales Comparison Worksheet click this link: ([Download Sales Comparison Worksheet](#))

Are you Uploading or Mailing Supporting Documents?*

☒ Upload ☐ Mail In / Walk In ☐ None provided

Select a File Upload Type

| Files | Documentation | |
|---------------------|---------------|------------------------|
| INC_and_EXP_RPT.xls | Income | Delete |
| SALES_COMP_RPT.xls | Sales | Delete |

Back

Next

Step 5: Supporting Document (Mail In / Walk In) explained:

Mail In/Walk In Policy Guidelines:

To alleviate any confusion or mistakes, please immediately mail or hand-deliver your supporting documentation to the PVA Office in order to finalize your online Conference Appeal.

Supporting Document Uploads

Parcel ID : 060E00560000

Step 1
Owner/Rep. Info.

Step 2
Opinion of value

Step 3
Property Use/Character.

Step 4
Supporting Comments

**Step 5
Supporting Documents**

To download a blank Sales Comparison Worksheet click this link: [\(Download Sales Comparison Worksheet\)](#)

Are you Uploading or Mailing Supporting Documents?*
☐ Upload ☒ Mail In / Walk In ☐ None provided

Important Notice

PLEASE READ ALL POLICY GUIDELINES.

TO ALLEVIATE ANY CONFUSION OR MISTAKES, PLEASE IMMEDIATELY MAIL OR HAND-DELIVER YOUR SUPPORTING DOCUMENTATION TO THE PVA OFFICE IN ORDER TO FINALIZE YOUR ONLINE CONFERENCE APPEAL.

ALL SUPPORTING DOCUMENTATION MAILED OR HAND-DELIVERED MUST BE RECEIVED BY THE PVA OFFICE NO LATER THEN 5 BUSINESS DAYS FOLLOWING SUBMISSION OF YOUR ONLINE CONFERENCE APPEAL.

Send all documents to the Address Below:

**Jefferson County PVA Office
Attn: Appeal Supporting Documentation
531 Court Place, Suite 504
Louisville KY, 40202-3311**

Back

Next

In the program – we have the wording changed at 12:01 AM on the 2nd Monday of May (May 11, 2015).

After the 2nd Monday Of May (May 11, 2015)

PLEASE READ ALL POLICY GUIDELINES.

TO ALLEVIATE ANY CONFUSION OR MISTAKES, PLEASE IMMEDIATELY MAIL OR HAND-DELIVER YOUR SUPPORTING DOCUMENTATION TO THE PVA OFFICE IN ORDER TO FINALIZE YOUR ONLINE CONFERENCE APPEAL.

ALL SUPPORTING DOCUMENTATION MAILED OR HAND-DELIVERED MUST BE RECEIVED BY THE PVA OFFICE BY THE LEGAL DEADLINE OF MAY 18, 2015 BY THE CLOSE OF BUSINESS AT 4:00 PM, EDT.

Appeal Review:

You have the option to edit any portion of the appeal at this time.

If the information is correct type your name in the "Signature" area and click on "Submit Appeal".

Disclaimer: Your appeal is not officially filed until you submit the appeal and you get a confirmation number.

[Return to PVA Website](#) [Appeal Home](#) [Check Appeal Status](#) [Help](#) [Tutorial](#)

Appeal Review Parcel ID : [REDACTED]

Appeal Review

Property Information

Owner (As of January 1st): [REDACTED]
Property Address: [REDACTED]
PVA Assessment : [REDACTED]
Neighborhood : 73
Class : 430
District : 143001
Parcel ID : [REDACTED]

Current Owner Information

Current Owner [REDACTED]
Mailing Address [REDACTED]
City [REDACTED]
State [REDACTED]
Zip [REDACTED]
Phone (502) 555-1212
E-Mail OWNER@AOL.COM

Opinion of Value

Opinion of Value \$500,000

Use of Business

Use of Business: DESCRIBE THE TYPE OF BUSINESS USE HERE.

Supporting Comments

Comments: WRITE YOUR REASONING AS TO WHY THE ASSESSMENT SHOULD BE CHANGED AND HOW THE DOCUMENTS PROVIDED WILL SUPPORT YOUR OPINION OF VALUE.

Supporting Documents

| Files | Documentation |
|---------------------|---------------|
| INC_and_EXP_RPT.xls | Income |
| SALES_COMP_RPT.xls | Sales |

Signature

I, [REDACTED] declare that any information I have provided is true to the best of my knowledge. My typed signature is considered legally binding.

Signature*

OWNER SIGNATURE

Submit Appeal

Your Conference Appeal is now complete.

At this time you should “print a copy” of your assessment appeal.

You will need the Confirmation Number if you wish to check the status of your appeal.

If you encounter any problems and require additional support, please call (502) 574-6224.

Confirmation

Your Appeal has been submitted to the PVA.
You may [print your appeal](#) to have a copy for your records.

Confirmation Number: PVA1415757418
Parcel ID: [redacted]

For additional support, please call (502)-574-6224

Following your online conference and review by the PVA, you will be mailed a conference result form. If you disagree with the results of the online conference appeal, you may appeal to the Local Board of Assessment Appeals. The result form must be signed, dated and submitted to the Jefferson County Clerk's office (JCCO) by the date indicated on the form (KRS 133.120-2B) by mail or in person to:

Mail:
Jefferson County Clerk's Office
Attn: Local Board of Assessment Appeals
P.O. Box 35396
Louisville, KY 40232-5396

In Person:
Jefferson County Clerk's Office
Louisville Metro Hall
527 W. Jefferson Street, Suite 204
Louisville, KY 40202
Phone: 502-574-6915

Please keep a copy of the Conference Appeal form for your records.

You may exit the system or return to the Appeal Home if you have more appeals.



**Jefferson County PVA
Property Valuation Administrator
(502) 574-6380**

**2015 Commercial
Appeal**

Confirmation Number : PVA1415757418

Current Owner : [REDACTED]
Mailing Address : [REDACTED]
LOUISVILLE, KY 40253-6867
Phone Number : (502) 555-1212
Email : OWNER@AOL.COM

Time & Date : 3/20/2015 8:25:25 AM
Parcel ID : [REDACTED]
Property Address : [REDACTED]
Property Type : 430 Com Restaurant

| | |
|------------------------|-------------|
| Owner Opinion of value | \$500,000 |
| PVA Assessment | \$1,330,980 |

Property use:
DESCRIBE THE TYPE OF BUSINESS USE HERE.


Comment:
WRITE YOUR REASONING AS TO WHY THE ASSESSMENT SHOULD BE CHANGED AND HOW THE DOCUMENTS PROVIDED WILL SUPPORT YOUR OPINION OF VALUE.

Document Uploaded: Yes

List of Uploaded supporting documents:

| File Name | Description |
|---------------------|-------------|
| INC_and_EXP_RPT.xls | Income |
| SALES_COMP_RPT.xls | Sales |

Once your appeal is filed with the Jefferson County PVA's Office, you can Check the Status of your appeal. Click on Check Appeal Status, and enter your PVA Confirmation Number.



The header of the website features the Jefferson County seal on the left, followed by the text "Tony Lindauer Jefferson County Property Valuation Administrator". On the right, it says "Conference Appeal". A red arrow points to the "Check Appeal Status" link in the navigation bar.

Return to PVA Website Appeal Home **Check Appeal Status** Help Tutorial

Check Status

Check Appeal Status

Confirmation Number
PVA1415757418
[Submit >>](#)

Acceptance **Initial Review** Decision

On Friday, March 20, 2015 you filed an online appeal for your property located at :
[REDACTED]
JEFFERSONTOWN, KY 40299
The appeal is under review.